

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

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P.O. Box 227  
Washington, D.C. 20044  
202-307-6322 (v)  
202-514-6866 (f)  
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*Counsel for the United States*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

|                           |   |          |
|---------------------------|---|----------|
| UNITED STATES OF AMERICA, | ) |          |
|                           | ) | Case No. |
| Plaintiff,                | ) |          |
|                           | ) |          |
| v.                        | ) |          |
|                           | ) |          |
| ZENON ROTUSKI             | ) |          |
| 117 STOKES ROAD           | ) |          |
| MEDFORD LAKES, NJ 08055,  | ) |          |
|                           | ) |          |
| DEBORAH K. HARRIS         | ) |          |
| 117 STOKES ROAD           | ) |          |
| MEDFORD LAKES, NJ 08055,  | ) |          |
|                           | ) |          |
| WELLS FARGO BANK, N.A.,   | ) |          |
| 1 HOME CAMPUS,            | ) |          |
| DES MOINES, IA 50328, and | ) |          |
|                           | ) |          |
| STATE OF NEW JERSEY       | ) |          |
| 25 MARKET STREET          | ) |          |
| TRENTON, NJ 08625,        | ) |          |
|                           | ) |          |
| Defendants.               | ) |          |
| _____                     | ) |          |

**COMPLAINT**

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action 1) to collect the unpaid federal income taxes, penalties, and interest assessed against the defendant Zenon Rotuski for the 2008-2012 and 2014-2016 tax years; 2) to collect the Trust Fund Recovery Penalties (TFRPs) assessed against Rotuski in connection with the unpaid federal employment tax liabilities of American Building Management Corp. and Associated Cleaning Maintenance LLC; and 3) to enforce the corresponding federal tax liens against Rotuski's interest in the real property located in Ocean City, New Jersey. In support of this action, the United States alleges as follows:

### **JURISDICTION & VENUE**

1. Jurisdiction is conferred upon the district court by virtue of 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. §§ 7402 and 7403.

2. Venue is proper in this district under 28 U.S.C. §§ 1391(b) and 1396 because the federal income tax liabilities and civil penalties at issue accrued in Burlington County, New Jersey, which is located in this judicial district. Defendants Rotuski and Harris are also residents of Burlington County, New Jersey. Additionally, the United States seeks to enforce its liens against real property, which is located in Cape May County, New Jersey, which is also located in this judicial district.

### **PARTIES**

3. The Plaintiff is the United States of America.

4. Defendant Rotuski resides in Burlington County, New Jersey, within the jurisdiction of this Court. He was the owner of American Building Management Corp. and Associated Cleaning Maintenance LLC during the time periods at issue in this action. He is the owner of the real property upon which the United States seeks to enforce its liens.

5. Defendant Harris resides with defendant Rotuski in Burlington County, New Jersey, within the jurisdiction of this Court. She may have or claim an interest in the real property upon which the United States seeks to enforce its liens.

6. Defendant Wells Fargo Bank, N.A. may have or claim an interest in the real property upon which the United States seeks to enforce its liens.

7. Defendant State of New Jersey may have or claim an interest in the real property upon which the United States seeks to enforce its federal tax liens.

#### **REAL PROPERTY**

8. The real property ("Real Property") against which foreclosure is requested is located in Cape May County, New Jersey, within the jurisdiction of this Court, and is commonly known as 1836 Wesley Avenue, Ocean City, New Jersey.

9. The Real Property is more fully described as follows:

ALL THAT CERTAIN LOT, TRACT OR PARCEL OF land and premises, situate, lying and being in the City of Ocean City, County of Cape May and State of New Jersey and more particularly described as follows:

BEING the Northeasterly 20 feet of lot 789 and the Southwesterly 20 feet of Lot 788, Section D, Plan of Ocean City Association.

BEGINNING at a point in the Northwesterly line of Wesley Avenue at the distance of 380 feet Southwestwardly from the Southwesterly line of 18<sup>th</sup> Street;

containing Southwestwardly of that point in front or breadth on said Wesley Avenue, 40 feet; and of that width extending in length or depth Northwestwardly between lines parallel with said 18<sup>th</sup> Street, 120 feet to a 15 wide street.

BEING also known as Lots 788B and 789A, Block 1802, Tax Map, City of Ocean City.

### COUNT I - FEDERAL INCOME TAX ASSESSMENTS AGAINST ZENON ROTUSKI

10. The allegations of paragraphs 1 through 9, inclusive, are re-alleged and incorporated by reference in this count as though fully set forth herein.

11. A delegate of the Secretary of the Treasury of the United States properly and timely assessed federal income taxes, penalties, and statutory interest against Rotuski for the tax periods, on the dates and in the amounts set forth below:

| <b>Tax Period Ending</b> | <b>Assessment Date</b> | <b>Assessed Tax</b>  | <b>Assessed Penalties</b> | <b>Assessed Interest</b> | <b>Total Due as of 11/18/19<sup>1</sup></b> | <b>Notice of Federal Tax Lien</b> |
|--------------------------|------------------------|----------------------|---------------------------|--------------------------|---|-----------------------------------|
| 12/31/08                 | 11/23/09               | \$8,298              | \$586                     | \$199                    | \$7,612                                     | 02/01/17                          |
| 12/31/09                 | 11/29/10               | \$17,309             | \$709                     | \$315                    | \$30,098                                    | 12/22/10                          |
| 12/31/10                 | 10/17/11               | \$18,467             | 846                       | 273                      | \$25,574                                    | 02/01/17                          |
| 12/31/11                 | 11/12/12               | \$18,556             | \$947                     | \$324                    | \$27,071                                    | 02/01/17                          |
| 12/31/12                 | 12/23/13               | \$2,376              | \$257                     | \$50                     | \$143                                       | 02/01/17                          |
| 12/31/14                 | 11/23/15<br>06/05/17   | \$27,223<br>\$65,263 | \$1,089<br>\$13,053       | \$501                    | \$151,520                                   | 02/01/17                          |
| 12/31/15                 | 11/21/16               | \$38,690             | \$2072                    | \$911                    | \$54,409                                    | 02/01/17                          |
| 12/31/16                 | 11/20/17               | \$27,549             | \$1,594                   | \$609                    | \$35,533                                    | 01/26/18                          |
|                          |                        |                      |                           | <b><u>Total</u></b>      | <b><u>\$331,960</u></b>                     |                                   |

12. Notices and demands for payment of the tax assessments described in paragraph 11 were given to Rotuski, but he failed to fully pay the assessed amounts.

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<sup>1</sup> The total due reflects accrued interest, penalties, adjustments, payments, and credits as of November 18, 2019. Statutory additions continue to accrue on the assessed liabilities.

13. Statutory additions to tax have accrued and will continue to accrue on the unpaid balance of the federal tax liabilities set forth in paragraph 11, above.

14. As of November 18, 2019, the balance of the unpaid assessments described in paragraph 11, including accrued but unassessed interest and penalties, is \$331,960. Statutory additions to tax and interest will continue to accrue thereafter according to law until paid in full.

WHEREFORE, plaintiff, the United States of America, prays as follows:

A. That the Court order and adjudge that defendant Zenon Rotuski is indebted to the United States in the amount of \$331,960, as of November 18, 2019 for federal income tax, penalties, and interest relating to the 2008-2012 and 2014-2016 tax years, plus penalties, interest, and statutory additions that will accrue from that date according to law until paid; and

B. That the Court award such other and further relief as may be deemed just and proper under the circumstances.

**COUNT II - TRUST FUND RECOVERY PENALTY ASSESSMENTS  
AGAINST ZENON ROTUSKI WITH RESPECT TO AMERICAN BUILDING  
MANAGEMENT CORP**

15. The United States incorporates by reference the allegations in paragraphs 1 through 14.

16. Defendant Zenon Rotuski was the owner of American Building Management Corp. during the periods described in paragraph 20, below. He was responsible for making the day-to-day financial decisions for the business, including

hiring and firing employees. He also had signatory authority on all company bank accounts.

17. Rotuski was responsible for withholding federal employment taxes from the wages of the employees of American Building Management Corp. during the periods described in paragraph 20 and paying those taxes to the United States.

18. Rotuski was aware of the accruing unpaid federal employment tax liabilities of American Building Management Corp. during the periods described in paragraph 20, below. Nevertheless, he consistently paid business expenses, including net wages, instead of paying the taxes withheld from the wages of the employees of American Building Management Corp. during the periods described in paragraph 20, below.

19. As a result, Rotuski willfully failed to collect, truthfully account for, and pay over to the United States the federal employment taxes that American Building Management Corp. was required to withhold from employees' wages during the periods described in paragraph 20, below.

20. On the dates, in the amounts, and for the taxable periods set forth below, a delegate of the Secretary of the Treasury assessed Trust Fund Recovery Penalties ("TFRP") against Rotuski with respect to the unpaid federal employment tax liabilities of American Building Management Corp. under 26 U.S.C. § 6672:

| <b>Tax Period</b> | <b>Assessment Date</b> | <b>Assessment Amount</b> | <b>Total Due as of 11/18/2019<sup>2</sup></b> | <b>Notice of Federal Tax Lien</b> |
|-------------------|------------------------|--------------------------|---|-----------------------------------|
| 12/31/05          | 11/23/09               | \$11,230                 | \$2,580                                       | 08/31/17                          |
| 03/31/06          | 11/23/09               | \$18,879                 | \$20.75                                       | 12/23/09                          |
| 09/30/06          | 11/23/09               | \$23,283                 | \$4,551                                       | 12/23/09                          |
| 12/31/06          | 11/23/09               | \$19,763                 | \$4,912                                       | 12/23/09                          |
| 03/31/07          | 11/23/09               | \$24,115                 | \$5,993                                       | 12/23/09                          |
| 06/30/07          | 11/23/09               | \$24,620                 | \$6,119                                       | 12/23/09                          |
| 09/30/07          | 11/23/09               | \$31,458                 | \$7,818                                       | 12/23/09                          |
| 12/31/07          | 11/23/09               | \$28,232                 | \$7,016                                       | 12/23/09                          |
| 03/31/08          | 11/23/09               | \$22,798                 | \$5,666                                       | 12/23/09                          |
|                   |                        | <b><u>Total</u></b>      | <b><u>\$44,676</u></b>                        |                                   |

21. Notice and demand for payment of the unpaid TFRPs described in paragraph 20, above, were given to Rotuski. Despite the notice and demand for payment, Rotuski failed or refused to pay the outstanding TFRPs.

22. As a result, Rotuski is indebted to the United States for unpaid TFRPs with respect to the unpaid federal employment tax liabilities of American Building Management Corp., in the amount of \$44,676 as of November 18, 2019, plus interest and other statutory additions to tax that will continue to accrue thereafter as provided by law.

WHEREFORE, the United States of America seeks judgment in its favor and against Zenon Rotuski on Count II of its complaint as follows:

C. That the Court order and adjudge that defendant Zenon Rotuski is indebted to the United States for unpaid TFRPs with respect to the unpaid federal employment tax liabilities of American Building Management Corp., in the amount of \$44,676 as of

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<sup>2</sup> The total due reflects accrued interest, penalties, adjustments, payments, and credits as of November 18, 2019. Statutory additions continue to accrue on the assessed liabilities.

November 18, 2019, plus statutory additions and interest accruing after that date, until paid; and

D. Such other and further relief as may be deemed just and proper under the circumstances, including costs.

**COUNT III - TRUST FUND RECOVERY PENALTY ASSESSMENTS  
AGAINST ZENON ROTUSKI WITH RESPECT TO ASSOCIATED CLEANING  
MAINTENANCE LLC**

23. The United States incorporates by reference the allegations in paragraphs 1 through 22.

24. Defendant Zenon Rotuski was the owner of Associated Cleaning Maintenance LLC during the periods described in paragraph 28, below. He was responsible for making the day-to-day financial decisions for the business, including hiring and firing employees. He also had signatory authority on all company bank accounts.

25. Rotuski was responsible for withholding federal employment taxes from the wages of the employees of Associated Cleaning Maintenance LLC during the periods described in paragraph 28 and paying those taxes to the United States.

26. Rotuski was aware of the accruing unpaid federal employment tax liabilities of Associated Cleaning Maintenance LLC during the periods described in paragraph 28, below. Nevertheless, he consistently paid business expenses, including net wages, instead of paying the taxes withheld from the wages of the employees of Associated Cleaning Maintenance LLC during the periods described in paragraph 28.



27. As a result, Rotuski willfully failed to collect, truthfully account for, and pay over to the United States the federal employment taxes that Associated Cleaning Maintenance LLC was required to withhold from employees' wages during the periods described in paragraph 28, below.

28. On the dates, in the amounts, and for the taxable periods set forth below, a delegate of the Secretary of the Treasury assessed Trust Fund Recovery Penalties ("TFRP") against Rotuski with respect to the unpaid federal employment tax liabilities of Associated Cleaning Maintenance LLC under 26 U.S.C. § 6672:

| <b>Tax Period</b> | <b>Assessment Date</b> | <b>Assessment Amount</b> | <b>Total Due as of 11/18/2019<sup>3</sup></b> | <b>Notice of Federal Tax Lien</b> |
|-------------------|------------------------|--------------------------|---|-----------------------------------|
| 03/31/12          | 03/21/16               | \$19,324                 | \$22,384                                      | 02/01/17                          |
| 09/30/12          | 03/21/16               | \$19,045                 | \$22,517                                      | 02/01/17                          |
| 12/31/12          | 03/21/16               | \$16,982                 | \$20,078                                      | 02/01/17                          |
| 03/31/13          | 03/21/16               | \$17,496                 | \$20,686                                      | 02/01/17                          |
| 06/30/13          | 03/21/16               | \$24,371                 | \$27,639                                      | 02/01/17                          |
| 09/30/13          | 03/21/16               | \$2,252                  | \$2,252                                       | 02/01/17                          |
| 12/31/13          | 03/21/16               | \$10,652                 | \$10,653                                      | 02/01/17                          |
|                   |                        | <b><u>Total</u></b>      | <b><u>\$126,209</u></b>                       |                                   |

29. Notice and demand for payment of the unpaid TFRPs described in paragraph 28, above, were given to Rotuski. Despite the notice and demand for payment, Rotuski failed or refused to pay the outstanding TFRPs.

30. As a result, Rotuski is indebted to the United States for unpaid TFRPs with respect to the unpaid federal employment tax liabilities of Associated Cleaning Maintenance LLC, in the amount of \$126,209 as of November 18, 2019, plus interest and

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<sup>3</sup> The total due reflects accrued interest, penalties, adjustments, payments, and credits as of November 18, 2019. Statutory additions continue to accrue on the assessed liabilities.

other statutory additions to tax that will continue to accrue thereafter as provided by law.

WHEREFORE, the United States of America seeks judgment in its favor and against Zenon Rotuski on Count III of its complaint as follows:

E. That the Court order and adjudge that defendant Zenon Rotuski is indebted to the United States for unpaid TFRPs with respect to the unpaid federal employment tax liabilities of Associated Cleaning Maintenance LLC, in the amount of \$126,209 as of November 18, 2019, plus statutory additions and interest accruing after that date, until paid; and

F. Such other and further relief as may be deemed just and proper under the circumstances, including costs.

#### **COUNT IV - FORECLOSE FEDERAL TAX LIENS AGAINST THE REAL PROPERTY**

31. The United States incorporates by reference the allegations in paragraphs 1 through 30.

32. On June 2, 1995, a deed was recorded in Cape May County in which Charles and Claire Seravalli conveyed the Real Property to Zenon Rotuski for \$273,000.

33. On June 2, 1995, a mortgage was recorded by Norwest Mortgage, Inc. on the Real Property in the amount of \$275,000. Norwest Mortgage, Inc. is now known as Wells Fargo.

34. On March 22, 2005, an assignment of mortgage was recorded in which GE Mortgage Services LLC, F/K/A GE Capital Mortgage Services Inc. assigned a mortgage on the Real Property to Wells Fargo Bank, N.A.

35. On April 3, 2018, a quitclaim deed was recorded in which Zenon Rotuski purported to convey the Real Property to Zenon Rotuski and Deborah K. Harris as joint tenants for \$1.00.

36. On April 3, 2018, a mortgage was recorded in which the lender Deborah K. Harris purportedly granted a mortgage to Zenon Rotuski for \$350,000 on the Real Property.

37. By virtue of the assessments identified in paragraphs 11, 20 and 28, above, federal tax liens arose on the dates of the assessments and attached to all of Rotuski's property and rights to property under 26 U.S.C. §§ 6321 and 6322.

38. The federal tax liens attached to the Real Property described in paragraph 9, above, on the dates of the assessments described in paragraphs 11, 20 and 28. The federal tax liens continue to encumber the Real Property despite any subsequent transfers.

39. Deborah K. Harris' purported interest in the Real Property by virtue of the transfers described in paragraphs 35 and 36 is subject to the federal tax liens encumbering the Real Property as of the dates of the assessments set forth in paragraphs 11, 20 and 28, above.

40. In the alternative, the conveyance described in paragraph 35 was fraudulent as to the United States and should be set aside because it was designed to hinder, delay or defeat the United States' ability to collect Rotuski's tax liabilities and civil penalties and/or was done at a time that Rotuski was insolvent or rendered insolvent by the conveyances, and was made in exchange for insufficient consideration.

41. The United States recorded Notices of Federal Tax Lien (NFTLs) in Cape May County against Zenon Rotuski as set forth in paragraphs 11, 20, and 28, above.

42. The federal tax liens with respect to the assessments set forth in paragraphs 11, 20 and 28, above, are prior and superior to any interest held by Harris in the Real Property.

43. In the alternative, Harris' mortgage on the Real Property described in paragraph 36, above, is a sham.

44. The federal tax liens that attached to the Real Property should be foreclosed, and the Real Property sold, with the proceeds distributed to the parties in accordance with the priority of their liens and claims.

45. Defendant State of New Jersey may have or claim an interest in the real property by reason of the following state tax liens: DJ-223324-2008 docketed September 11, 2008; DJ-080536 docketed March 17, 2011; and DJ-021155-2015 docketed February 4, 2015; DJ-132464-2017 docketed August 10, 2017.

46. Defendant Wells Fargo Bank, N.A. may have or claim an interest in the Real Property by reason of the mortgages described in paragraphs 33 and 34, above.

WHEREFORE, the United States of America respectfully prays:

G. That the Court order, adjudge, and decree that the United States of America holds valid and subsisting tax liens that encumber the Real Property with respect to the tax assessments described in paragraphs 11, 20, and 28, above;

H. That the Court order, adjudge, and decree that defendant Deborah K. Harris' interest in the Real Property is subject to the federal tax liens that attached to the Real

Property as of the assessment dates, or, in the alternative, that the conveyance to Deborah K. Harris was fraudulent as to the United States and should be set aside;

I. That the Court order, adjudge, and decree that the federal tax liens described in paragraph 37 be foreclosed against the Real Property;

J. That the Court order, adjudge, and decree the priority of liens and interests in the Real Property;

K. That the Court order, adjudge, and decree that the federal tax liens described in paragraph 37 are prior and superior to defendant Harris' mortgage on the Real Property, or, in the alternative, that the mortgage is as sham mortgage.

L. That the Court order that the Real Property be sold, and that the proceeds of the sale be distributed first to reimbursement of the costs of the sale; then to any liens or interests with priority over the federal tax liens described in paragraph 37, above; then to the United States of America in satisfaction of the tax liens; and then to any liens or interests with priority after the federal tax liens; and

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M. That the Court award the United States of America such further relief including the costs of this action that the Court finds to be just and proper.

Date: November 22, 2019

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

s/ Olga L. Tobin  
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OF COUNSEL:  
J. Andrew Ruymann  
Assistant U.S. Attorney  
District of New Jersey

**DESIGNATION OF AGENT FOR SERVICE UNDER LOCAL CIVIL RULE 101.1(f)**

In accordance with Local Civil Rule 101.1(f), the undersigned hereby designates the United States Attorney for the District of New Jersey to receive service of all notices or papers in this action at the following address:

United States Attorney's Office  
District of New Jersey  
402 East State Street, Room 430  
Trenton, NJ 08608

Respectfully submitted,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney  
General

s/ Olga L. Tobin  
OLGA L. TOBIN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
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*Counsel for the United States*

OF COUNSEL:  
J. Andrew Ruymann  
Assistant U.S. Attorney  
District of New Jersey

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)  
Olga L. Tobin, U.S. Dept. of Justice, PO Box 227, Ben Franklin Station,  
Washington DC 20044, Olga.L.Tobin@usdoj.gov, (202) 307 - 6322

**DEFENDANTS**

Zenon Rotuski, Deborah K. Harris, Wells Fargo Bank, N.A., and State of New Jersey

County of Residence of First Listed Defendant Burlington  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question  
(U.S. Government Not a Party)
- ☐ 4 Diversity  
(Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

| CONTRACT  | TORTS  | FORFEITURE/PENALTY   | BANKRUPTCY  | OTHER STATUTES   |
|---|--|--|---|--|
| <input type="checkbox"/> 110 Insurance<br><input type="checkbox"/> 120 Marine<br><input type="checkbox"/> 130 Miller Act<br><input type="checkbox"/> 140 Negotiable Instrument<br><input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment<br><input type="checkbox"/> 151 Medicare Act<br><input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans)<br><input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits<br><input type="checkbox"/> 160 Stockholders' Suits<br><input type="checkbox"/> 190 Other Contract<br><input type="checkbox"/> 195 Contract Product Liability<br><input type="checkbox"/> 196 Franchise | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 310 Airplane<br><input type="checkbox"/> 315 Airplane Product Liability<br><input type="checkbox"/> 320 Assault, Libel & Slander<br><input type="checkbox"/> 330 Federal Employers' Liability<br><input type="checkbox"/> 340 Marine<br><input type="checkbox"/> 345 Marine Product Liability<br><input type="checkbox"/> 350 Motor Vehicle<br><input type="checkbox"/> 355 Motor Vehicle Product Liability<br><input type="checkbox"/> 360 Other Personal Injury<br><input type="checkbox"/> 362 Personal Injury - Medical Malpractice | <b>PERSONAL INJURY</b><br><input type="checkbox"/> 365 Personal Injury - Product Liability<br><input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability<br><input type="checkbox"/> 368 Asbestos Personal Injury Product Liability<br><b>PERSONAL PROPERTY</b><br><input type="checkbox"/> 370 Other Fraud<br><input type="checkbox"/> 371 Truth in Lending<br><input type="checkbox"/> 380 Other Personal Property Damage<br><input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 422 Appeal 28 USC 158<br><input type="checkbox"/> 423 Withdrawal 28 USC 157<br><b>PROPERTY RIGHTS</b><br><input type="checkbox"/> 820 Copyrights<br><input type="checkbox"/> 830 Patent<br><input type="checkbox"/> 835 Patent - Abbreviated New Drug Application<br><input type="checkbox"/> 840 Trademark<br><b>SOCIAL SECURITY</b><br><input type="checkbox"/> 861 HIA (1395ff)<br><input type="checkbox"/> 862 Black Lung (923)<br><input type="checkbox"/> 863 DIWC/DIWW (405(g))<br><input type="checkbox"/> 864 SSID Title XVI<br><input type="checkbox"/> 865 RSI (405(g))                                 | <input type="checkbox"/> 375 False Claims Act<br><input type="checkbox"/> 376 Qui Tam (31 USC 3729(a))<br><input type="checkbox"/> 400 State Reapportionment<br><input type="checkbox"/> 410 Antitrust<br><input type="checkbox"/> 430 Banks and Banking<br><input type="checkbox"/> 450 Commerce<br><input type="checkbox"/> 460 Deportation<br><input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations<br><input type="checkbox"/> 480 Consumer Credit<br><input type="checkbox"/> 490 Cable/Sat TV<br><input type="checkbox"/> 850 Securities/Commodities/Exchange<br><input type="checkbox"/> 890 Other Statutory Actions<br><input type="checkbox"/> 891 Agricultural Acts<br><input type="checkbox"/> 893 Environmental Matters<br><input type="checkbox"/> 895 Freedom of Information Act |
| <b>REAL PROPERTY</b><br><input type="checkbox"/> 210 Land Condemnation<br><input type="checkbox"/> 220 Foreclosure<br><input type="checkbox"/> 230 Rent Lease & Ejectment<br><input type="checkbox"/> 240 Torts to Land<br><input type="checkbox"/> 245 Tort Product Liability<br><input type="checkbox"/> 290 All Other Real Property  | <b>CIVIL RIGHTS</b><br><input type="checkbox"/> 440 Other Civil Rights<br><input type="checkbox"/> 441 Voting<br><input type="checkbox"/> 442 Employment<br><input type="checkbox"/> 443 Housing/Accommodations<br><input type="checkbox"/> 445 Amer. w/Disabilities - Employment<br><input type="checkbox"/> 446 Amer. w/Disabilities - Other<br><input type="checkbox"/> 448 Education   | <b>PRISONER PETITIONS</b><br><b>Habeas Corpus:</b><br><input type="checkbox"/> 463 Alien Detainee<br><input type="checkbox"/> 510 Motions to Vacate Sentence<br><input type="checkbox"/> 530 General<br><input type="checkbox"/> 535 Death Penalty<br><b>Other:</b><br><input type="checkbox"/> 540 Mandamus & Other<br><input type="checkbox"/> 550 Civil Rights<br><input type="checkbox"/> 555 Prison Condition<br><input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement                                | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881<br><input type="checkbox"/> 690 Other<br><b>LABOR</b><br><input type="checkbox"/> 710 Fair Labor Standards Act<br><input type="checkbox"/> 720 Labor/Management Relations<br><input type="checkbox"/> 740 Railway Labor Act<br><input type="checkbox"/> 751 Family and Medical Leave Act<br><input type="checkbox"/> 790 Other Labor Litigation<br><input type="checkbox"/> 791 Employee Retirement Income Security Act<br><b>IMMIGRATION</b><br><input type="checkbox"/> 462 Naturalization Application<br><input type="checkbox"/> 465 Other Immigration Actions | <b>FEDERAL TAX SUITS</b><br><input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)<br><input type="checkbox"/> 871 IRS—Third Party 26 USC 7609  |

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. §§ 7401, and 7402

Brief description of cause:

Collect federal income taxes

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

**DEMAND \$**  
502,845.00

CHECK YES only if demanded in complaint:

**JURY DEMAND:** ☐ Yes ☒ No

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

11/22/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Olga L. Tobin

FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_

AMOUNT \_\_\_\_\_

APPLYING IFP \_\_\_\_\_

JUDGE \_\_\_\_\_

MAG. JUDGE \_\_\_\_\_



## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

### Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
  - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
  - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
- PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

AO 440 (Rev. 12/09) Summons in a Civil Action

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UNITED STATES DISTRICT COURT

for the

District of New Jersey

United States

\_\_\_\_\_  
*Plaintiff*

v.

Zenon Rotuski, et. al.

\_\_\_\_\_  
*Defendant*

)  
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Civil Action No.

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* ZENON ROTUSKI  
117 STOKES ROAD  
MEDFORD LAKES, NJ 08055

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

OLGA L. TOBIN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

AO 440 (Rev. 12/09) Summons in a Civil Action

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UNITED STATES DISTRICT COURT

for the

District of New Jersey

United States

\_\_\_\_\_  
*Plaintiff*

v.

Zenon Rotuski, et. al.

\_\_\_\_\_  
*Defendant*

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Civil Action No.

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* DEBORAH K. HARRIS  
117 STOKES ROAD  
MEDFORD LAKES, NJ 08055

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

OLGA L. TOBIN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

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UNITED STATES DISTRICT COURT

for the

District of New Jersey

United States

\_\_\_\_\_  
*Plaintiff*

v.

Zenon Rotuski, et. al.

\_\_\_\_\_  
*Defendant*

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)  
)

Civil Action No.

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* WELLS FARGO BANK, N.A.  
1 HOME CAMPUS  
DES MOINES, IA 50328

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

OLGA L. TOBIN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

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UNITED STATES DISTRICT COURT

for the

District of New Jersey

United States

\_\_\_\_\_  
*Plaintiff*

v.

Zenon Rotuski, et. al.

\_\_\_\_\_  
*Defendant*

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Civil Action No.

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)* STATE OF NEW JERSEY  
25 MARKET STREET  
TRENTON, NJ 08625,

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

OLGA L. TOBIN  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*



Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: